

HONORABLE KAREN A. OVERSTREET

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF WASHINGTON

In re

ENTELLIUM CORPORATION
PO Box 53126
Bellevue, WA 98015
Tax ID 20-0596005,

Debtor.

Lead Case No. 08-18286
(Administratively Consolidated with
08-18287)

ORDER ALLOWING AND
DISALLOWING CLAIMS

ENTELLIUM N.A.
PO Box 53126
Bellevue, WA 98015
Tax ID 98-0388185,

Debtor.

THIS MATTER came on regularly before the court on Entellium Corporation's Notice and Motion for Allowance of Claims and Objection to Claims, which requested an order approving or disapproving certain claims. The court finding that there were no objections except as noted below, and that notice was reasonable under the circumstances, it is hereby

ORDERED that:

1. The claims as set forth in Exhibit A attached hereto are allowed in the amounts and for the reasons set forth therein.

2. The claims set forth on Exhibit B attached hereto are disallowed in full for the reasons set forth therein.

3. The Exhibits attached hereto are incorporated herein by this reference.

4. The objections to and responses from [], [] and [], to their respective claims have been withdrawn with compromised claim amounts reflected in Exhibits A and B.

5. The Penalty Claims (as defined in the Motion) are disallowed.

DATED this _____ day of _____, 2009.

Karen A. Coerdt
United States Bankruptcy Judge
(Dated as of Entered on Docket date above)

Presented by:

BUSH STROUT & KORNFIELD

By /s/ Katriana L. Samiljan
Katriana L. Samiljan, WSBA #28672
Attorneys for Entellium Corporation

Entellium Corporation

**Exhibit A
PROPOSED ALLOWED CLAIMS**

EC POC #	Creditor Name	Entellium Corp POC Amount	Type of Claim	Proposed Allowed Amount	Reason
91	Charles Gregory	\$183,706.26	Unsecured Non-priority	\$181,073.49	Proof of claim amount included post-petition interest. Proposed allowed amount includes interest through the Petition Date only.
102	Ignition Managing Directors Fund II, LLC	\$173,530.00	Secured	\$22,045.84	Concurrent with the filing of this Motion, the Debtors have filed a motion seeking approval of a Settlement and Claim Treatment Agreement ("Settlement Agreement"). Pursuant to the Settlement Agreement, this party has agreed to a secured claim in this total amount. See below for proposed treatment of this party's unsecured non-priority claim.
N/A	Ignition Managing Directors Fund II, LLC	N/A	Unsecured Non-priority	\$155,229.74	Pursuant to the Settlement Agreement, this party has agreed to an unsecured non-priority claim in this total amount.
103	Ignition Venture Partners II, LP	\$3,311,013.12	Secured	\$420,641.63	Pursuant to the Settlement Agreement, this party has agreed to a secured claim in this total amount. See below for proposed treatment of this party's unsecured non-priority claim.
N/A	Ignition Venture Partners II, LP	N/A	Unsecured Non-priority	\$2,961,833.23	Pursuant to the Settlement Agreement, this party has agreed to an unsecured non-priority claim in this total amount.
106	Malaysia Venture Capital Management Berhad	\$2,000,000.00	Unsecured Non-priority	\$2,085,917.81	Pursuant to the Settlement Agreement, this party has agreed to an unsecured non-priority claim in this total amount.
79	Middlefield Ventures, Inc.	\$1,700,000.00	Unsecured Non-priority	\$1,741,731.51	Pursuant to the Settlement Agreement, this party has agreed to an unsecured non-priority claim in this total amount.
N/A	Robert Louv	N/A	Unsecured Non-priority	\$51,187.81	This allowed amount is proposed in accordance with the Settlement Agreement and the treatment of other unsecured non-priority EC investor claims described therein.
100	Sigma Associates 7, L.P.	\$ 72,911.67	Secured	\$12,416.99	Pursuant to the Settlement Agreement, this party has agreed to a secured claim in this total amount. See below for proposed treatment of this party's unsecured non-priority claim.
N/A	Sigma Associates 7, L.P.	N/A	Unsecured Non-priority	\$61,228.01	Pursuant to the Settlement Agreement, this party has agreed to an unsecured non-priority claim in this total amount.

Entellium Corporation

**Exhibit A
PROPOSED ALLOWED CLAIMS**

101	Sigma Investors 7, L.P.	\$13,370.07	Secured	\$2,268.89	Pursuant to the Settlement Agreement, this party has agreed to a secured claim in this total amount. See below for proposed treatment of this party's unsecured non-priority claim.
N/A	Sigma Investors 7, L.P.	N/A	Unsecured Non-priority	\$11,235.06	Pursuant to the Settlement Agreement, this party has agreed to an unsecured non-priority claim in this total amount.
99	Sigma Partners 7, L.P.	\$1,135,272.66	Secured	\$191,576.47	Pursuant to the Settlement Agreement, this party has agreed to a secured claim in this total amount. See below for proposed treatment of this party's unsecured non-priority claim.
N/A	Sigma Partners 7, L.P.	N/A	Unsecured Non-priority	\$945,122.36	Pursuant to the Settlement Agreement, this party has agreed to an unsecured non-priority claim in this total amount.
25	Silicon Valley Bank	\$2,549,281.46	Secured	\$179,824.44	Pursuant to the Settlement Agreement, this party has agreed to a secured claim in this total amount.
N/A	State of Delaware	\$1,706.97	Unsecured Non-priority	\$1,706.97	Claim for franchise tax
105	WestRiver Capital, LLC	\$732,743.08	Unsecured Non-priority	\$755,832.30	Pursuant to the Settlement Agreement, this party has agreed to an unsecured non-priority claim in this total amount.
26	Wilson Sonsini Goodrich & Rosati	\$383,110.45	Unsecured Non-priority	\$383,110.45	Prepetition legal fees and costs
TOTAL				\$10,163,983.00	

Entellium Corporation

**Exhibit B
PROPOSED DISALLOWED CLAIMS**

Corp POC #	Creditor Name	Entellium Corp POC Amount	Type	Reason
93	Action Press Inc. /dba Minuteman Press	818.77	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
58	Adi Razwadi Razali	26,880.00	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
35	Adilla Haryani Bte Hamdan	26,057.14	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
5	AF Services LLC	11,500.00	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
17	Appliance Service Station Inc.	200.27	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
2	Avaya Financial Services (CIT Communications)	102,436.88	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
12	Avaya Financial Services (CIT Communications)	23,402.53	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
13	Avaya Financial Services (CIT Communications)	16,124.19	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
88	B2B MarketDirect, Inc.	1,990.00	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
41	Beck Tai Peng	50,880.00	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.

Entellium Corporation

**Exhibit B
PROPOSED DISALLOWED CLAIMS**

56	Boh Kee Lin	21,257.14	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
68	Cheng Wee Chian	44,571.42	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
53	Chong Tze Ling	30,857.14	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
52	Choong Zin Jye	24,000.00	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
107	Commission Junction, Inc.	5,175.90	Unsecured	Claim filed after claims bar date
108	Corporation Service Company	366.00	Unsecured	Claim filed after claims bar date
78	Deft Courier	252.23	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
1	Dell Business Credit	88,193.68	Unsecured Non-Priority	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
55	Derrick Cheah Tu Jee	48,000.00	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
22	Design Commission, Inc.	18,020.00	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
28	Dining Alliance	2,400.00	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
74	Doug Thurmon	2,775.02	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
92	Eddicott Group LTD.	50,000.00	Unsecured	Claim based on common shares held by creditor
96	Entrepreneur.com Inc.	6,314.00	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
86	Express One	4,008.73	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.

Entellium Corporation

**Exhibit B
PROPOSED DISALLOWED CLAIMS**

18	FedEx Kinko's	2,825.66	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
38	Gan Boon Leong	31,542.85	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
87	Gartner	10,500.00	Unsecured	Claim duplicate to ENA POC 9 which is to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
9	Gartner Inc	10,500.00	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
20	General Electric Capital Corp.	36,903.39	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
64	Goh Chin Hwee	29,005.71	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
48	Goh Chin Zhi	41,142.85	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
46	Ham Yong Boon	29,485.71	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
75	Hart Health & Safety Inc.	102.37	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
24	Hartford Fire Insurance Company	-	Unsecured	EC's records show that no amounts are owed to this claimant.
67	Ho Wye Ee	96,000.00	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
11	Hong Kong Surgical Specialists/Eddicott Group Ltd	-	Unsecured	Claim is for 498,000 shares common stock
3	Identitymine	102,530.58	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
15	Infotriever Inc.	77,014.50	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.

Entellium Corporation

**Exhibit B
PROPOSED DISALLOWED CLAIMS**

16	Intercall	60,788.87	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
N/A	Internal Revenue Service	\$30,0000	Unsecured Non-priority	See Motion
84	Jason Baum	2,775.02	Priority Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
54	Joyce Ooi Jun Li	23,314.28	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
42	Koo Sin Loong	50,880.00	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
39	Kum June Yapp	36,754.28	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
4	Laurel Group, LLC	38,218.94	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
43	Lee Chee Keong	63,565.71	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
44	Lee Hui Yen	33,942.85	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
69	Lee Swee Mei	42,582.85	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
47	Lee Szee Ling	24,000.00	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.

Entellium Corporation

**Exhibit B
PROPOSED DISALLOWED CLAIMS**

66	Lee Tian Loy	19,131.42	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
40	Lee Wee Choong	45,257.14	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
71	Leong Pui Yee	23,382.85	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
80	Lief Jensen	9,669.09	Priority Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
59	Liew Tiong Gee	22,011.42	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
61	Lim Chen Wai	21,188.57	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
57	Lim Kah Fui	33,942.85	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
32	Lim Kui Choon	98,413.71	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
60	Low Chye Ting	24,068.57	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
29	M.C. Sign Company	500.00	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
90	Mark William Nicol	5,000.00	Unsecured	Claim based on common shares held by creditor

Entellium Corporation

**Exhibit B
PROPOSED DISALLOWED CLAIMS**

82	McCallum Print Group	10,719.06	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
10	Menzie's Chartered Accountants	£1,586.25	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
31	Merrill Communications LLC	4,055.56	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
34	Modh Farith Ahmad Zuhdi	37,097.14	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
97	Montgomery & Co.,LLC	76,419.72	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
19	Mountbracken & Campbell	4,500.00	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
85	Nave Communications		Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
70	Ng Xiao Qian	29,211.42	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
81	nResult	7,200.00	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
30	Odigo Marketing Services, LLC	20,000.00	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
8	Office Team/Accountemps/Robert Half	11,600.00	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
83	PayneSpencer LLC	2,250.00	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
95	Premiere Global Services	6,593.60	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
21	Preston Gates & Ellis LLP	56,273.35	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
94	PSS USA Inc.	1,320.00	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
33	Raveentheran Suntheralingam	192,000.00	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of

Entellium Corporation

**Exhibit B
PROPOSED DISALLOWED CLAIMS**

				claim as directed by the Court.
89	Selling Power Magazine Inc.	32,000.00	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
63	Shah Zuhair Bin Shafie	38,880.00	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
37	Shariffah Sharian Binti Syed Hamzah	21,188.57	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
77	Shred It	297.00	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
7	Success Factors	50,350.00	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
36	Sukvider Singh a/l Chet Singh	21,188.57	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
45	Sylvia Wee	28,251.42	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
51	Tan Fong Li	28,251.42	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
50	Tan Li Meng	30,171.42	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
104	Terence Michael Murphy	28,942.31	Priority Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
73	Thrombovision	6,250.00	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.

Entellium Corporation

**Exhibit B
PROPOSED DISALLOWED CLAIMS**

98	TIM Inc./dba T&M Vending	19,005.37	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
6	Time Warner Telecom	1,113.09	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
14	T-Mobile #2403	576.53	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
109	tw telecom, inc.	20,526.48	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
23	Veer/Corbis Corp	499.99	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
27	Verizon Wireless West	1,124.28	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
72	Vicknesh Velaitham	21,188.57	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
76	Victory Studios LLC	10,551.22	Unsecured	Claim to be allowed or disallowed pursuant to order allowing and/or disallowing claims against ENA.
49	Visvabarathy AL Velayutham	35,314.28	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
62	Wong May Lee	21,188.57	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.
65	Yap Kin Choong	32,502.85	Priority Unsecured	Claim asserted by former employee of Entellium Malaysia. Claim was settled and Entellium Malaysia was released. Creditor failed to file adversary proceeding by August 17, 2009 to determine validity and amount of claim as directed by the Court.